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BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

STATEMENTS OF ASSETS AND LIABILITIES ARISING OUT OF
CASH TRANSACTIONS, AND COLLECTIONS, DISTRIBUTIONS AND
UNSETTLED BALANCES WITH ACCOMPANYING AUDITOR'S REPORT

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-15-00

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances, of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 2000, as listed in the table of contents. These statements are the responsibility of the Beauregard Parish Sheriff. My responsibility is to express an opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances based on my audit.

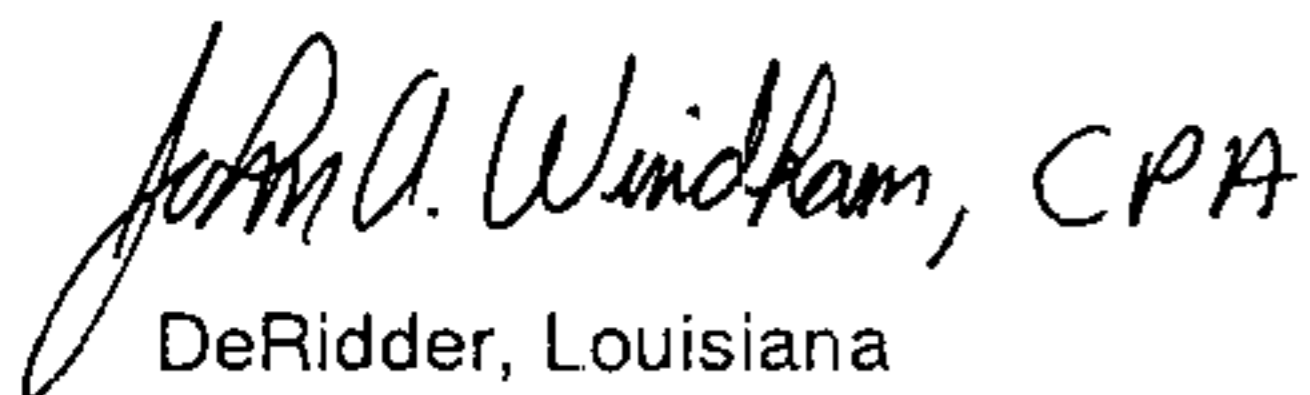
I conducted my audit in accordance with generally accepted auditing standards, and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance that the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the Beauregard Parish Sheriff's Tax Collector Agency Fund prepares its statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the accompanying statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances presents fairly, in all material respects, the cash balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of June 30, 2000 and the collections it received and distributions it paid for the year then ended on the basis of accounting described in Note 1.

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana
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In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated October 23, 2000 on my consideration of the Beauregard Parish Sheriff's Tax Collector Agency Fund's internal control structure and its compliance with laws and regulations.

Handwritten signature of John A. Windham, CPA in cursive script.

DeRidder, Louisiana
October 23, 2000

Statement A

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Assets and Liabilities
Arising out of Cash Transactions
June 30, 2000

ASSETS

| | |
|------|------------|
| Cash | \$ 359,204 |
|------|------------|

LIABILITIES

| | |
|---------------------------------|------------|
| Due to taxing bodies and others | \$ 357,204 |
|---------------------------------|------------|

| | |
|---------------------|-------|
| Due to general fund | 2,000 |
|---------------------|-------|

| | |
|-------------------|------------|
| Total liabilities | \$ 359,204 |
|-------------------|------------|

Statement B

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1999 to June 30, 2000

| | |
|--|---------------|
| <u>UNSETTLED BALANCES AT JUNE 30, 1999</u> | \$ 228,113 |
| <u>COLLECTIONS</u> | |
| Ad valorem taxes: | |
| Beauregard Parish | \$ 12,205,285 |
| City of DeRidder | 403,981 |
| Town of Merryville | 15,149 |
| Payment in lieu of taxes | 12,071 |
| Interest earned on: | |
| Delinquent taxes | |
| Beauregard Parish | 8,102 |
| City of DeRidder | 622 |
| Town of Merryville | 41 |
| Investments | 10,038 |
| Protested taxes | 6,872 |
| Occupational and chain store licenses: | |
| Beauregard Parish | 91,115 |
| City of DeRidder | 365,580 |
| Town of Merryville | 36,423 |
| Angling, hunting, and trapping licenses | 10,010 |
| State revenue sharing | 654,007 |
| Tax notices, etc. | 14,710 |
| Fire protection assessment (Act 145 of 1987) | 100 |
| Gaming licenses (escrow) | 74,082 |
| Sales tax: | |
| City of DeRidder | 3,690,914 |
| Beauregard Parish School Board | 6,677,884 |
| Beauregard Parish Police Jury | 2,923,583 |
| Town of Merryville | 179,952 |
| Sheriff | 842,989 |
| Back taxes | 3,085 |
| Protested taxes | 144,437 |
| Tax sale redemptions | 17,995 |
| Louisiana Tax Commission assessment fee | 3,408 |
| Miscellaneous | 123 |
| | <hr/> |
| Total collections | \$ 28,392,558 |
| | <hr/> |
| Total | \$ 28,620,671 |
| | <hr/> |
| | (Continued) |

Statement B

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1999 to June 30, 2000

DISTRIBUTIONS

| | |
|---|---------------|
| Louisiana Department of Wildlife and Fisheries | \$ 81,333 |
| Louisiana Department of Agriculture and Forestry | 39,761 |
| Louisiana Tax Commission | 3,408 |
| Beauregard Parish: | |
| Police Jury | 6,237,854 |
| School Board | 12,348,655 |
| Waterworks districts | 201,436 |
| Library | 828,659 |
| Sheriff | 2,637,405 |
| Assesor | 491,928 |
| Clerk of Court | 497 |
| Fire districts | 276,464 |
| Sales tax audit fees | 65,599 |
| Pension funds | 340,690 |
| Town of Merryville | 231,067 |
| City of DeRidder | 4,455,000 |
| Refunds | 21,453 |
| Miscellaneous | 258 |
| | <hr/> |
| Total | \$ 28,261,467 |

UNSETTLED BALANCES AT JUNE 30, 2000
DUE TO TAXING BODIES AND OTHERS

\$ 359,204

(Concluded)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Notes to the Financial Statements
For the Year July 1, 1999 to June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish sales taxes and occupational licenses, state revenue sharing funds, angling, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

Louisiana Revised Statute 24:517 (D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances are also included in the sheriff's annual general purpose financial statements.

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

2. STATE REVENUE SHARING FUNDS

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 763 of 1990 were distributed as follows:

| | | |
|----------------------------|----|----------------|
| Beauregard Parish: | | |
| Police Jury | \$ | 118,323 |
| School Board | | 276,610 |
| Assesor | | 47,791 |
| Sheriff: | | |
| Law Enforcement District - | | |
| Includes Commission | | 151,391 |
| Library | | 48,541 |
| Pension funds | | 11,351 |
| Total | \$ | <u>654,007</u> |

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Notes to the Financial Statements
For the Year July 1, 1999 to June 30, 2000

3. UNSETTLED BALANCES AT JUNE 30, 2000

| | | |
|--|----|----------------|
| Due to Louisiana Wildlife and Fisheries Commission | \$ | --- |
| Due to Louisiana Forestry Commission | | 36 |
| Due to Beauregard Parish Police Jury | | 2,507 |
| Due to Beauregard Parish School Board | | 4,349 |
| Due to Beauregard Parish Waterworks District | | 161 |
| Due to Beauregard Parish Library | | 625 |
| Due to Beauregard Parish Sheriff | | 1,253 |
| Due to Beauregard Parish Assessor | | 342 |
| Due to Beauregard Parish Fire Districts | | 221 |
| Due to City of DeRidder | | 315 |
| Due to Town of Merryville | | 12 |
| Hunting and fishing escrow | | --- |
| Protested taxes escrow | | 347,383 |
| Due to general fund | | <u>2,000</u> |
| Total | \$ | <u>359,204</u> |

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REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE STATEMENT
OF ASSETS AND LIABILITIES ARISING OUT OF CASH TRANSACTIONS
AND THE STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND
UNSETTLED BALANCES PERFORMED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 2000, and have issued my report thereon dated October 23, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance


As part of obtaining reasonable assurance about whether the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and *unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund* are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of the statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
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Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Sheriff's Tax Collector Agency Fund's internal control structure over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information of the Beauregard Parish Sheriff, the Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.


DeRidder, Louisiana
October 23, 2000